

# **Exhibit 53**

# Sale of shares - waiver date - buyer's right

Previous instance: (SKM2004.468.ØLR) Judgment of the Eastern High Court of 27 October 2004, 14th Chamber, B-549-04

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Case number	Section 2, 496/2004
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Topics Topics	Personal tax, corporate tax, shareholders and companies as well as capital gains taxation
Keywords	Shares, sale, divestment date, buyer's right
Summary	<p>The appellant, together with two other shareholders, had sold 75% of the share capital of an IT company to G1. Simultaneously with the conclusion of this share transfer agreement, the appellant and a minority shareholder agreed with G1 that G1 in the period 1 August 2001 to 30 April 2002 had an irrevocable option to acquire the appellant's and the minority shareholder's shares in the IT company for DKK 92.1 million. kroner. At the end of this period, the appellant had an irrevocable option under the agreement to sell the shares to G1 for a period of 1 year for an amount of approx. 25 mio. kroner higher than the amount that G1 had to pay in the previous period.</p> <p>The Supreme Court found that, as the agreement complex was designed, it must have appeared to the parties at the time of the agreement that it was unlikely for the parties that the right to purchase the shares would not be exercised by G1 as assumed. The appellant had then owned the shares for less than three years and the gain on this was therefore taxable pursuant to section 2 of the Capital Gains Tax Act.</p>
Reference (s)	The Capital Gains Taxation Act, section 2, subsection 1 The Capital Gains Taxation Act, section 4, subsection 1
Reference	
Reference	Equation Guide 2005-3 <a href="#">EJ5.2.2</a>
Reference	Equation Guide 2005-4 <a href="#">SG4.1</a>

Parties

H1 ApS (lawyer Flemming Heegaard)  against  Ministry of Taxation (Chamber Advocate by Advocate Steffen Sværke)
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Marie-Louise Andreasen, Wendler Pedersen, Peter Blok, Niels Grubbe and Vibeke Rønne.

In a previous instance, a judgment was handed down by the 14th Chamber of the Eastern High Court on 27 October 2004.

**Allegations**

The appellant, H1 ApS, has reiterated its claim.

The respondent, the Ministry of Taxation, has claimed confirmation.

**Justification and result of the Supreme Court**

For the reasons stated by the High Court, the Supreme Court upholds the judgment.

**Thi is known for right**

The judgment of the High Court is upheld.

In legal costs before the Supreme Court, H1 ApS must pay DKK 250,000 to the Ministry of Taxation.

The awarded costs of the case must be paid within 14 days after the ruling of this Supreme Court.

The amount of legal costs before the Supreme Court bears interest in accordance with section 8 a of the Danish Interest Act.